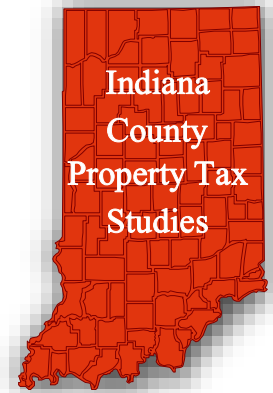


2013 Statewide Property Tax Report with Comparison to 2012

Legislative Services Agency

December 2013



Property Tax Changes in Indiana Between 2012 and 2013

Three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Despite these statewide trends, property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	2.1%	\$6,471,753,502	\$262,947,641,853	10.8%
Change		3.7%	-0.5%	
2012	0.3%	\$6,238,626,057	\$264,206,225,822	9.2%

The total tax bill for all taxpayers in Indiana increased by 2.1% in 2013. The main reason was the 3.7% increase in the total levy. In this reassessment year, certified net assessed value decreased 0.5%. The rise in the levy and fall in certified assessed value caused the average tax rate to increase, and this increased tax cap credits as a percentage of the levy, from 9.2% in 2012 to 10.8% in 2013. The increase in tax cap credits, and the rise in local tax credits funded by local income taxes, held the total tax bill increase below the levy rise.

Indiana homeowners experienced a 0.3% increase in property tax bills in 2013. The increase in property tax rates was nearly offset by a decrease in homestead net assessed value, and the additional tax cap credits and local LOIT-funded tax credits.

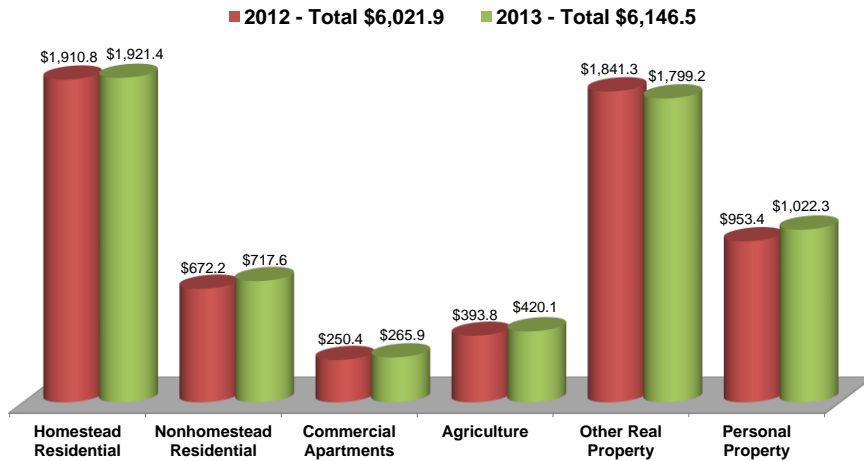
Comparable Homestead Property Tax Changes

	2012 to 2013	
	Number of Homesteads	% Share of Total
Summary Change in Tax Bill		
Higher Tax Bill	714,163	49.2%
No Change	42,898	3.0%
Lower Tax Bill	694,982	47.9%
Average Change in Tax Bill	0.3%	
Detailed Change in Tax Bill		
20% or More	185,136	12.8%
10% to 19%	173,535	12.0%
1% to 9%	355,492	24.5%
0%	42,898	3.0%
-1% to -9%	344,897	23.8%
-10% to -19%	172,369	11.9%
-20% or More	177,716	12.2%
Total	1,452,043	100.0%

Note: Percentages may not total due to rounding.

* All data and charts reported in this paper exclude LaPorte County.

Comparison of Net Property Tax by Property Type (In Millions)



In Indiana most net property taxes were paid by business (other real and personal) and homestead property owners in 2013. Total net property taxes increased 2.1%. Business personal property saw the largest percentage increase, while business real property was the only sector to decline.

Property tax rates increased in 1,350 of 1,967 tax districts in 2013, or 68.5% of districts. The average tax rate rose by 4.2% because of the 3.7% levy increase and the 0.5% net assessed value decrease.

Indiana's total billed net assessed value was nearly unchanged in 2013. Increases in agricultural and other residential assessments were offset by decreases in homestead and business assessments.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$231,003,600,882	\$227,513,727,958	-1.5%	\$99,388,861,082	\$97,538,468,369	-1.9%
Other Residential	49,360,501,405	51,283,329,409	3.9%	48,565,967,272	50,476,777,423	3.9%
Ag Business/Land	26,323,275,313	28,174,792,821	7.0%	26,077,496,240	27,881,277,191	6.9%
Business Real/Personal	141,993,609,291	138,066,013,091	-2.8%	113,356,079,993	111,528,350,214	-1.6%
Total	\$448,680,986,891	\$445,037,863,279	-0.8%	\$287,388,404,587	\$287,424,873,197	0.0%

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Tax Cap Category	2012	2013	Difference	% Change
1%	\$171,320,602	\$203,488,038	\$32,167,436	18.8%
2%	265,540,851	320,783,715	55,242,865	20.8%
3%	185,835,346	237,265,869	51,430,523	27.7%
Elderly	4,155,011	4,916,361	761,350	18.3%
Total	\$626,851,810	\$766,453,983	\$139,602,173	22.3%
% of Levy	9.2%	10.8%		

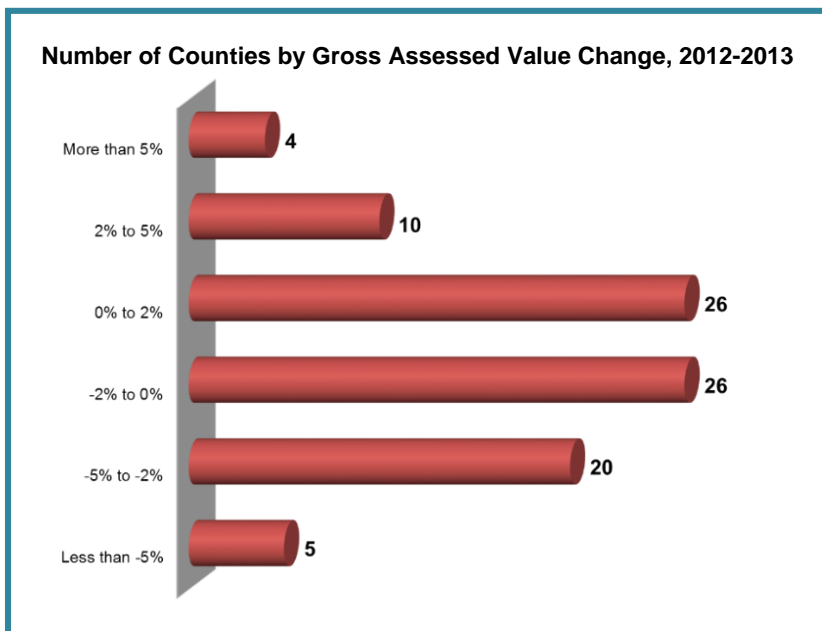
Total tax cap credits in Indiana were \$766.5 million, which was 10.8% of the levy. Tax cap credits for the median county were 4.2% of its levy. In 2013, 41.9% of tax cap credits were in the 2% nonhomestead residential/farmland category, 31.0% were in the 3% business category, and 26.5% were in the 1% homestead category. The

remaining 0.6% was in the elderly category, which restricts tax increases for some homeowners aged 65 and up to 2% per year.

Tax cap credits in Indiana increased \$139.6 million between 2012 and 2013. Credits as a share of the total levy rose to 10.8% in 2013 from 9.2% in 2012.

* All data and charts reported in this paper exclude LaPorte County.

Gross Assessed Value



Tax year 2013 was a reassessment year. Tax bills were based on new assessed values established in the statewide reassessment that was completed in 2012.

Billed gross assessed value declined by 0.8% in the state as a whole. The chart shows that there was only modest variation among the counties in gross assessed value percentage changes. In 52 of 91 counties gross assessed value changed little, between -2% and +2%. In only 4 counties did gross assessed value grow by more than 5%. In 5 counties it fell by more than 5%.

These are comparatively extraordinary numbers. In the past, reassessment has always caused very large increases in gross assessed values. The 2002-2003 reassessment caused a 69% increase in gross assessed value. In 2013 a majority of counties experienced gross assessment *decreases*.

The introduction of trending is the primary reason for the small gross assessment change in 2013. In earlier reassessments many years' worth of value changes would be incorporated into assessed values all at once. Since 2007 county assessors have adjusted assessed values annually based on changes in property sales prices, incomes, and costs. This is what trending means. In that first year of trending, gross assessed value jumped by about 15%. Existing assessments had been based on prices and costs from 2001, so six years of value changes were trended into gross assessments for 2007. Trending changes in the years since 2007 have been smaller. In effect, the old reassessment value increases have been divided into much smaller annual changes.

In addition to trending, the small assessment changes during the 2013 reassessment were due to the 2007-09 recession. The recession was severe enough to depress property values. Indiana house prices, for example, fell 7% from the first quarter of 2008 to the fourth quarter of 2011, according to the Federal Housing Finance Agency's all-transactions index for Indiana. As of 2013 house prices have still not regained their 2008 peak.

Property taxes for pay 2013 were based on assessments for 2012, which were based on sales data for 2011. Home prices were still falling in 2011. Other property prices likely were falling as well. Trending appears to have reflected these price declines in many counties. Housing prices stopped falling in 2012, so assessments for 2014 tax bills may not decrease. The 2013 reassessment is scheduled to be the last statewide reassessment. In future years counties will reassess one-quarter of county property each year, reassessing all property on a four-year cycle. The other three-quarters of property will be trended each year.

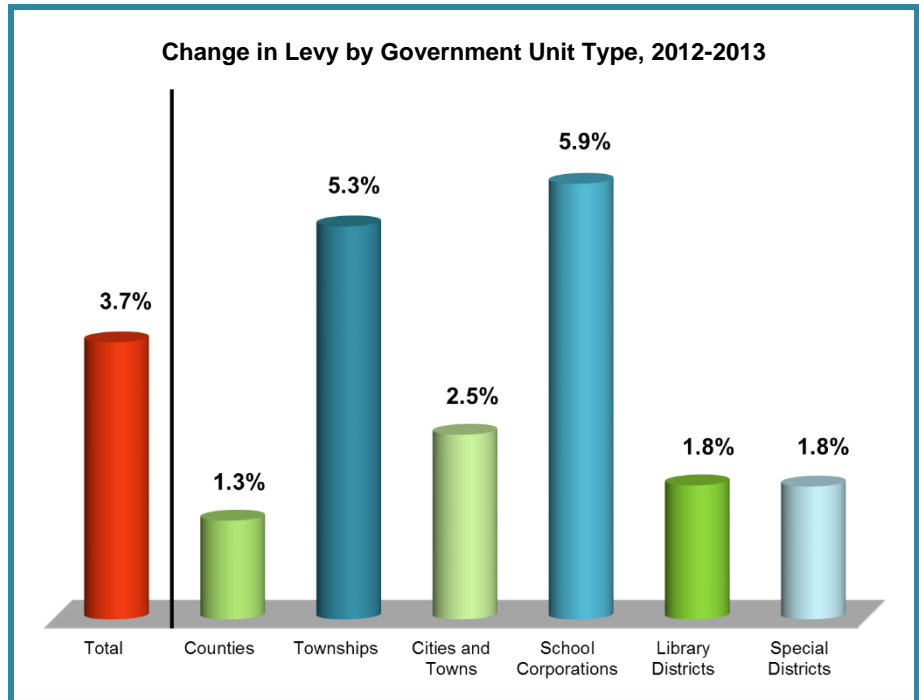
The 2013 reassessment marks the end of an era in Indiana property tax policy.

* All data and charts reported in this paper exclude LaPorte County.

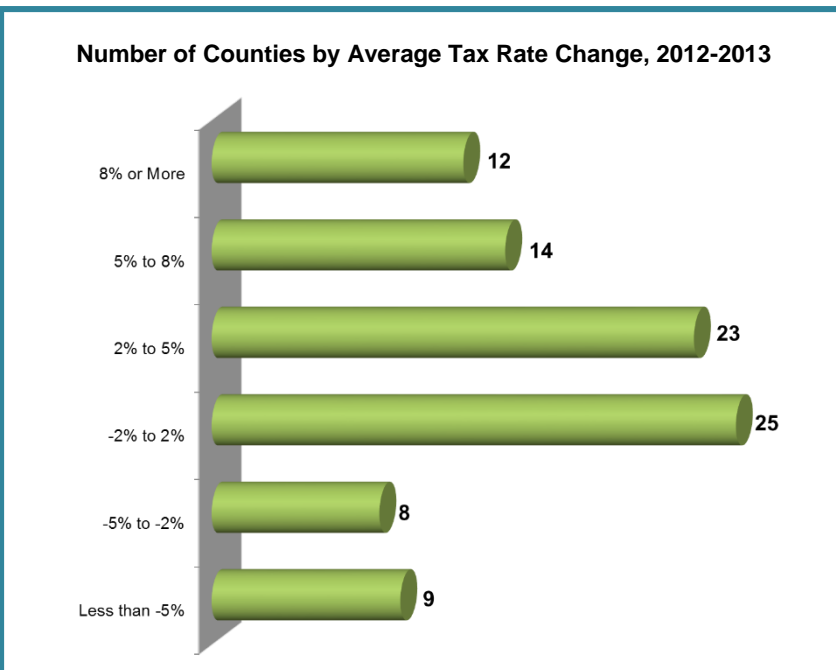
Levies

The statewide total levy rose 3.7% from 2012 to 2013. School corporations and townships experienced the largest increases, 5.9% and 5.3%, respectively. Since school corporations levy 43.9% of the total, far more than any other unit type, the increase in school levies drove the statewide increase. Cities and towns experienced a 2.5% levy rise, and counties, library districts, and special districts all had increases of less than 2%.

The school capital projects funds and the various capital and tax referendum funds contributed most to the school levy increase. Together, these funds accounted for 70% of the school corporation levy increase. Of the total 5.9% school levy rise, capital projects funds contributed 2.3% and the referendum funds 1.9%. On a statewide basis, the capital projects funds added one percentage point to the overall 3.7% rise in levies, and the referendum funds added 0.8 percentage points.



Tax Rates



Property tax rates are calculated by dividing the tax levy by certified net assessed value. Increases in levies and decreases in assessed value tend to increase rates. Decreases in levies and increases in assessed value tend to decrease rates.

Average property tax rates were little changed in 25 counties in 2013. In 49 counties average property tax rates increased by more than 2%, and in 17 counties rates decreased by more than 2%.

The following table shows that increases in levies were the main reason for tax rate increases. Levies increased in 59 of 64 counties with rate increases. In 5 counties levies decreased, but assessments fell more, causing the average rate to rise. Levies decreased in 16 of 27 counties with tax rate decreases. In 11 counties levies increased, but assessments increased more, so tax rates fell.

* All data and charts reported in this paper exclude LaPorte County.

Summary of Counties by Average Tax Rate Change

Levy Change	Net A.V. Change	Number of Counties		
		Average Tax Rate Increased	Average Tax Rate Decreased	Totals
Increase	Increase	27	11	38
Increase	Decrease	32	0	32
Decrease	Increase	0	13	13
Decrease	Decrease	5	3	8
Totals		64	27	91

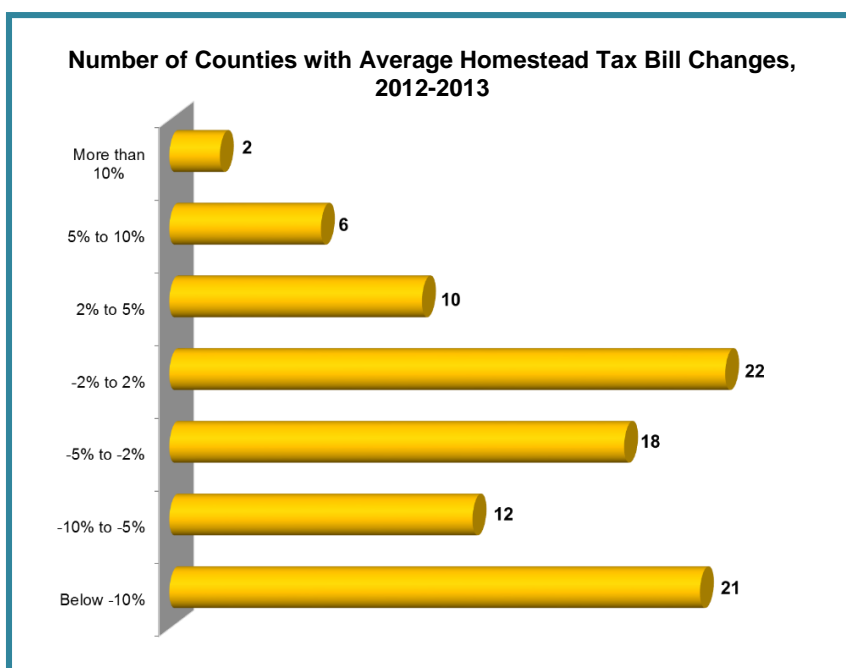
Net assessed values increased in all 9 counties where the average rate fell by more than 5%. In 7 of these counties levies decreased as well, making for the large rate reductions. Net assessed values fell in 10 of 11 counties where the average tax rate increased by 8% or more. Levies increased in all of these counties. This combination produced the large rate increases.

Homestead Taxes

The average homestead owner experienced a 0.3% increase in property tax bills from 2012 to 2013. Twenty-two counties had average homeowner tax bills that showed little change, between -2% and +2%.

There were 51 counties with average homestead tax decreases of more than 2%, far more than the 18 with increases of more than 2%. This was true despite the nearly unchanged state average tax bill. The explanation, of course, is that the counties with increases include most of the largest counties in the state. There were more than 29,000 homesteads in the average county with an increase, but only about 13,000 in the average county with a decrease.

Two factors account for this pattern. Rising farmland assessments contributed to increases in assessed values in smaller rural counties. Tax rates fell more in rural counties. And, most of the counties with COIT homestead credits are larger. These homestead credits did not rise with income tax revenues, so homeowners did not see larger credit reductions in their tax bills.



* All data and charts reported in this paper exclude LaPorte County.

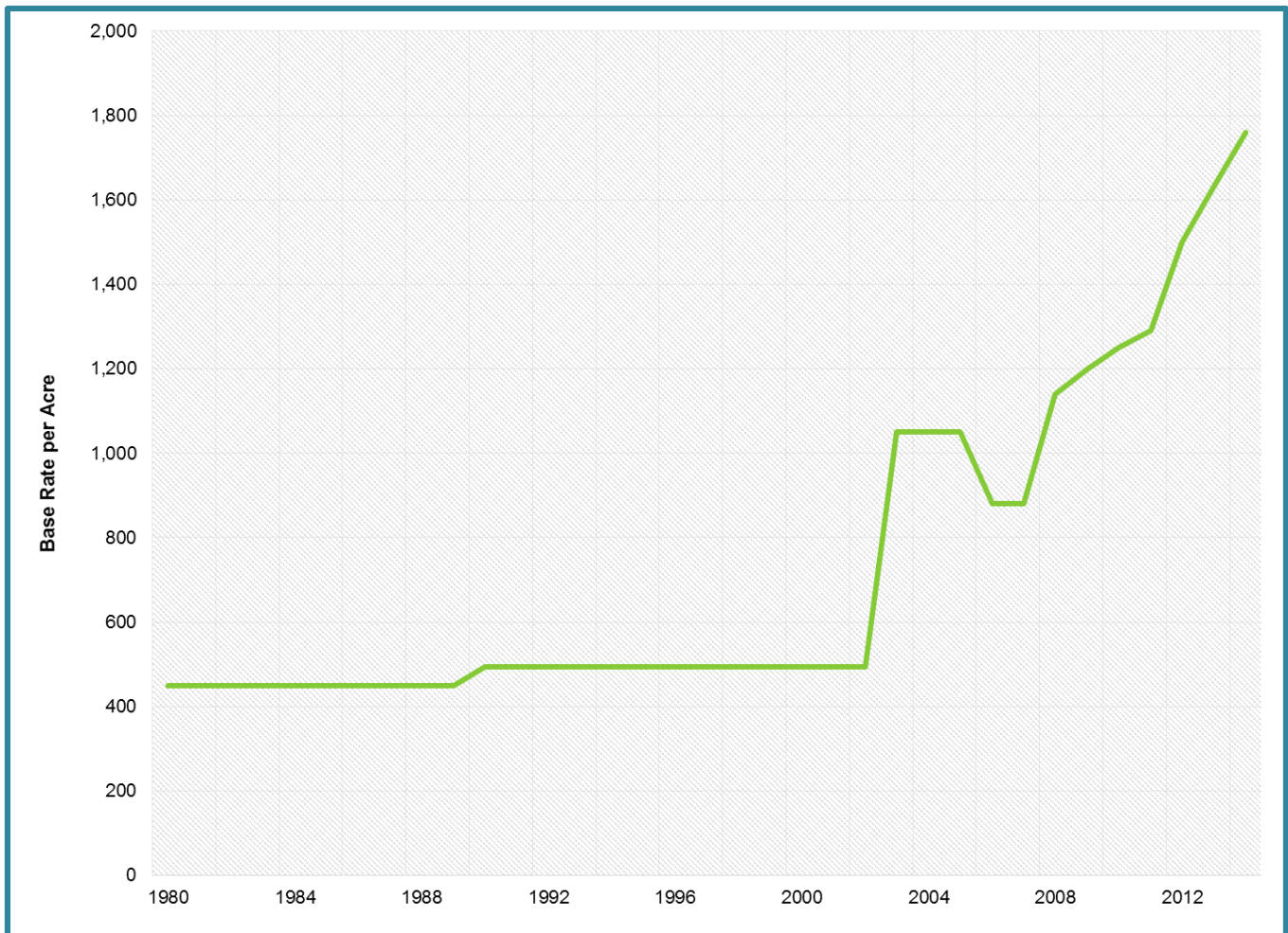
Agricultural Property

Gross assessed value grew most in counties with a large share of agricultural property. The 48 counties where agriculture was less than 20% of gross assessed value had an average gross assessed value decline of 0.6%. The 43 counties with more than 20% in agriculture had gross assessed value growth of 3.4%. The 9 counties with more than 40% in agriculture averaged 6.0% growth.

Agricultural business and land gross assessed value increased by 7.0% in 2013. Nonhomestead residential property experienced a 3.9% increase, while homestead and business gross assessments declined, by 1.5% and 2.8%, respectively.

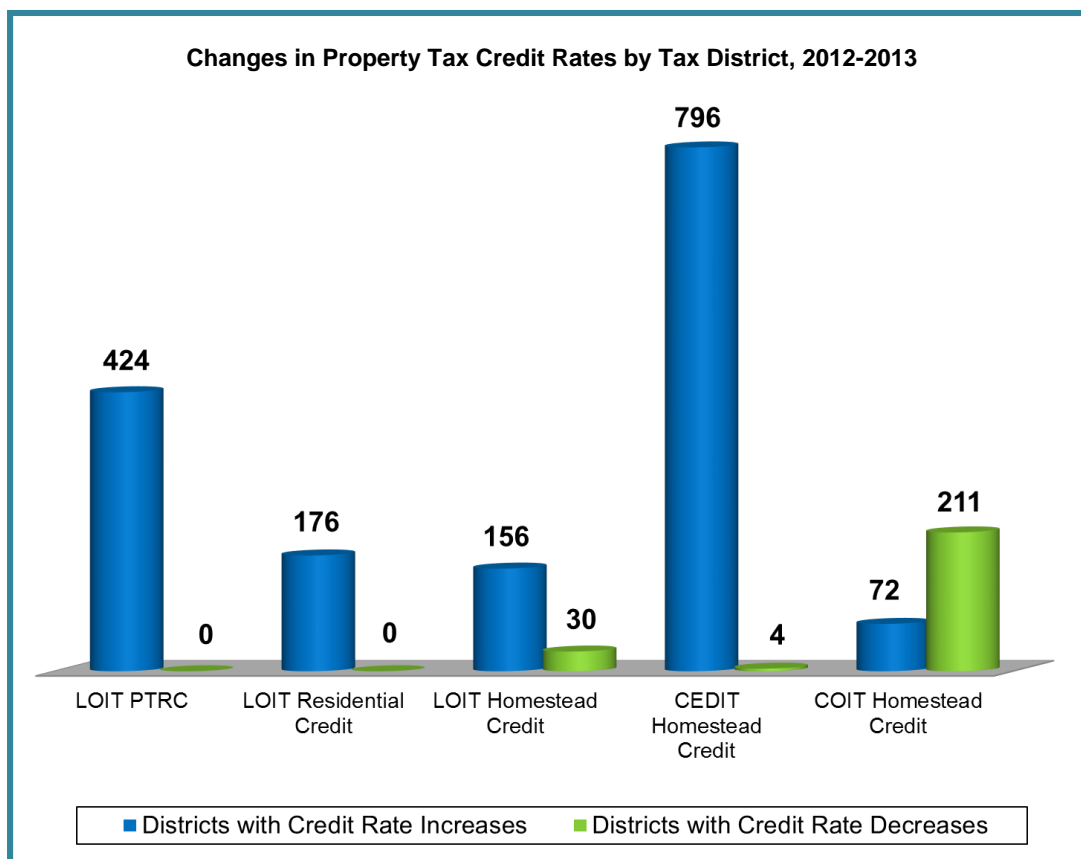
The reason for the relatively large increase in agricultural assessments was the rise in the base rate of farmland. The base rate is the dollar amount per acre calculated by the Department of Local Government Finance each year. It serves as the starting point for the assessment of all farmland in Indiana. The base rate is calculated based on a capitalization formula. Farm income per acre, based on rents, yields, crop prices and costs, is divided by an average of farm interest rates. Six years of data enter the calculation, with the highest value dropped from the average.

Crop prices have been high, and interest rates have been low. This has caused an increase in the base rate of farmland, and so has caused an increase in farmland assessments. For pay 2013 the base rate rose from \$1,500 to \$1,630 per acre, an 8.7% increase. The DLGF has calculated the base rate for pay 2014 at \$1,760, which will be another 8.0% increase. The base rate is likely to rise at least through pay 2017, based on trends in recent crop prices and interest rates.



* All data and charts reported in this paper exclude LaPorte County.

LOIT Credits



Some counties have tax credits for homeowners and other property owners, funded by local option income taxes (LOITs). A LOIT is adopted and local property tax credit rates are set for particular classes of property. The credits reduce property tax payments, and the LOIT revenue replaces the reduced property tax revenue for local governments.

Most of the credit rates are determined by dividing LOIT revenues by the gross property tax calculated for the classes of property designated for property tax relief. Credit rates will rise, then, if LOIT revenues rise faster than gross property taxes. In 2013 almost all LOIT credits increased.

The recovery from the recession increased LOIT revenues in 2013. The main reason for the rise in LOIT credits, however, was a correction in income tax distributions. In 2010 and 2011 the state distributed too little income tax revenue to the counties, and in April 2012 the state sent counties a special distribution to make up the difference. Some of that revenue was meant for property tax relief. It was too late to recalculate property tax bills in 2012, so the revenue was applied to tax relief in 2013. This made local property tax credits bigger than usual in 2013.

The figure above shows that the number of tax districts with increases in local property tax credit rates far exceeds the number with credit rate decreases. The increases in average district credit rates ranged from 1.3 to 3.0 percentage points for the various credits. The COIT homestead credit, however, saw many more districts with *decreases* than increases. The average district COIT credit fell by 0.3 percentage points. The reason is the way this credit is calculated. Unlike the LOIT credits, the COIT homestead rate is set by county ordinance. COIT homestead credits apply only to eligible funds. As taxes for noneligible funds increase, the overall effective COIT homestead credit rate decreases. Increases in income tax revenue have no effect on the COIT credit rates.

* All data and charts reported in this paper exclude LaPorte County.

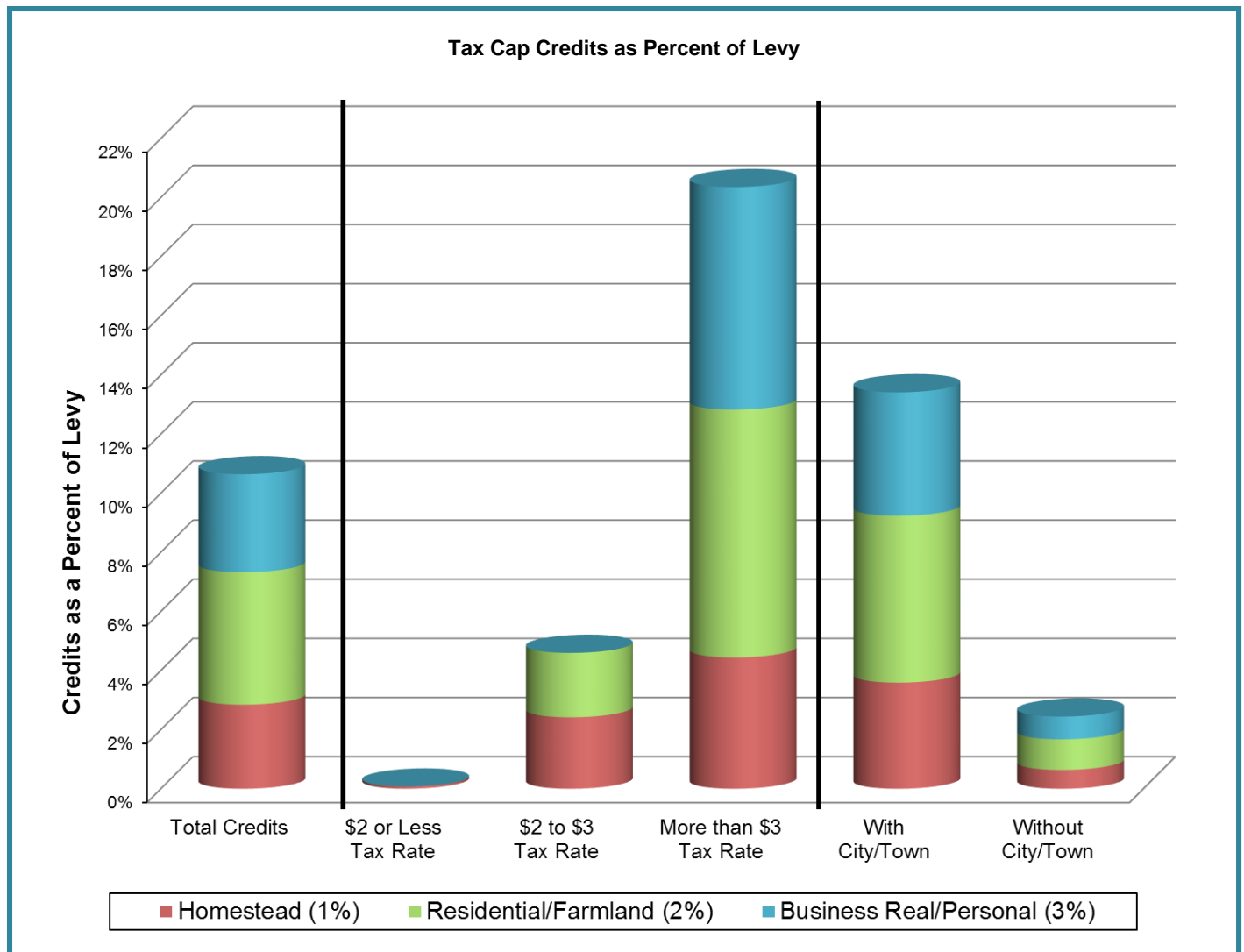
Tax Cap Credits

Indiana limits property tax bills to 1% of gross assessed value for homeowners, 2% for farmland, rental housing, and second homes, and 3% for business real and personal property. If tax bills are greater than these caps, taxpayers receive tax cap or circuit breaker credits to bring the bill down to the cap level. These credits are a part of the tax bill that is unpaid.

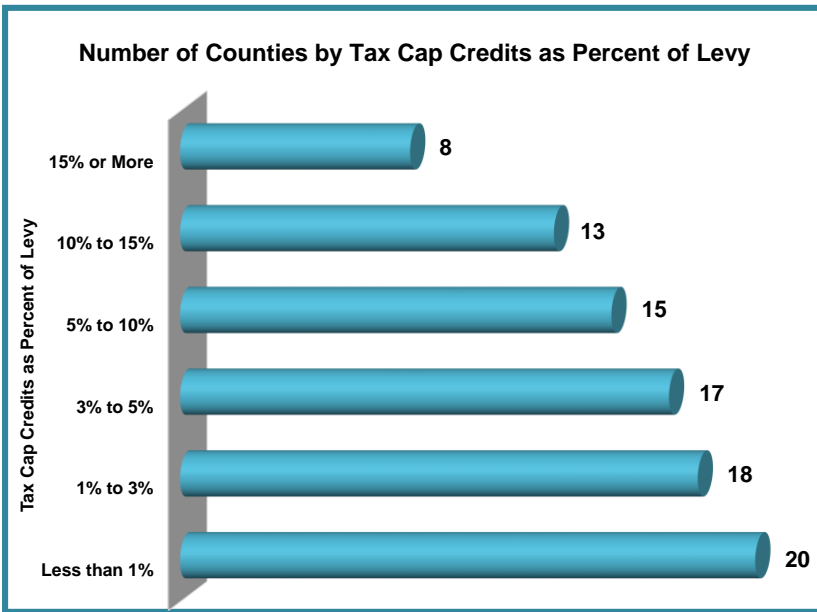
In 2013 tax cap credits were 10.8% of total property tax levies. This represents a 10.8% tax cut for taxpayers, and 10.8% of property tax revenue lost by local governments. Property owners in the 2% category received 42% of the tax cap credits, while business owners received 31% and homestead owners received 27%. Tax cap credit recipients in the 2% category were mostly rental housing owners.

The tax district tax rate was the main determinant of tax cap credit tax breaks and revenue losses. Where the sum of local unit tax rates, or tax district tax rate, was less than \$2 per \$100 assessed value, only the most expensive homesteads qualified for credits. Here, tax cap credits as a share of the levy were only 0.1%. Where tax rates were between \$2 and \$3, more homesteads qualified, and property in the 2% category qualified, so tax caps were 4.6% of the levy. Finally, where rates were higher than \$3, all categories of property potentially qualified for credits, and tax caps were 20.4% of the levy.

Tax rates were usually higher in tax districts that included cities or towns. In such districts the city or town adds an extra tax rate to the district total. Tax caps as a percentage of the levy averaged 13.4% in districts that included cities or towns. In unincorporated districts, without cities or towns, tax credits averaged 2.4% of the levy. Fully 94.2% of tax cap credits were granted in districts that included cities or towns.



* All data and charts reported in this paper exclude LaPorte County.



The median or middle county had tax cap credits as a percent of the levy of 4.2%. There were 17 counties with percentages between 3% and 5%. A total of 38 counties had smaller percentages, including 20 with tax cap credits less than 1% of the levy. Brown, Jasper, Morgan, and Ohio Counties had no tax cap credits in the 1%, 2%, or 3% categories. Their only credits were for elderly homeowners.

There were 36 counties with tax cap credits as a percentage of the levy of more than 5%. Eight counties had tax cap credit percentages of 15% or more: Delaware, Elkhart, Fayette, Henry, Lake, Madison, St. Joseph, and Vigo.

On average for the state as a whole, tax cap credits were 10.8% of the levy. This is a much higher percentage than the 4.2% median, because many of the largest counties had the high tax cap credit percentages. More than half of all tax cap credits

were in Marion, Lake, St. Joseph, and Delaware Counties. The ten counties with the highest credit amounts accounted for three-quarters of all tax cap credits. On the other hand, the 35 counties with the least tax cap credits accounted for less than 1% of the total.

Tax cap credits are concentrated in tax districts that include cities and towns. Since the largest counties have the largest cities, these counties have the highest tax cap credits.

* All data and charts reported in this paper exclude LaPorte County.

Appendix 1. Change in Net Property Tax Bills, Matching Homesteads

County	2012-2013
01 Adams	-11.3%
02 Allen	1.1%
03 Bartholomew	-0.1%
04 Benton	-21.9%
05 Blackford	7.2%
06 Boone	7.3%
07 Brown	-28.4%
08 Carroll	-14.6%
09 Cass	-9.3%
10 Clark	-4.2%
11 Clay	-23.3%
12 Clinton	-18.5%
13 Crawford	2.8%
14 Daviess	-15.5%
15 Dearborn	-3.2%
16 Decatur	2.7%
17 DeKalb	-1.3%
18 Delaware	-2.4%
19 Dubois	1.8%
20 Elkhart	-0.9%
21 Fayette	-2.8%
22 Floyd	3.0%
23 Fountain	-14.4%
24 Franklin	0.1%
25 Fulton	-23.7%
26 Gibson	-3.0%
27 Grant	-10.3%
28 Greene	4.8%
29 Hamilton	1.7%
30 Hancock	-1.6%
31 Harrison	-3.3%
32 Hendricks	-2.4%
33 Henry	-6.3%
34 Howard	-3.9%
35 Huntington	-5.3%
36 Jackson	-6.0%
37 Jasper	-7.4%
38 Jay	-11.9%
39 Jefferson	-1.0%
40 Jennings	1.8%
41 Johnson	1.6%
42 Knox	1.3%
43 Kosciusko	-1.1%
44 LaGrange	-3.1%
45 Lake	3.1%
46 LaPorte	Not Available

County	2012-2013
47 Lawrence	5.1%
48 Madison	-1.6%
49 Marion	4.9%
50 Marshall	-3.0%
51 Martin	2.5%
52 Miami	-19.3%
53 Monroe	1.9%
54 Montgomery	-26.0%
55 Morgan	-14.0%
56 Newton	-4.8%
57 Noble	-5.8%
58 Ohio	-5.0%
59 Orange	6.3%
60 Owen	7.3%
61 Parke	-12.1%
62 Perry	-1.0%
63 Pike	10.7%
64 Porter	-2.5%
65 Posey	-2.9%
66 Pulaski	-20.1%
67 Putnam	-16.5%
68 Randolph	-3.7%
69 Ripley	-7.4%
70 Rush	1.0%
71 St. Joseph	0.4%
72 Scott	4.9%
73 Shelby	-5.2%
74 Spencer	-1.7%
75 Starke	-2.2%
76 Steuben	0.3%
77 Sullivan	1.1%
78 Switzerland	4.9%
79 Tippecanoe	-7.4%
80 Tipton	7.0%
81 Union	-8.4%
82 Vanderburgh	10.9%
83 Vermillion	0.3%
84 Vigo	-3.7%
85 Wabash	-35.3%
86 Warren	-13.3%
87 Warrick	-4.9%
88 Washington	-11.3%
89 Wayne	-3.5%
90 Wells	-14.2%
91 White	-9.4%
92 Whitley	4.2%
91 Counties	0.3%

* All data and charts reported in this paper exclude LaPorte County.

Appendix 2. Net Property Tax Change, All Property

County	2012 - 2013						Total
	Agriculture	Apartments	Homesteads	Other Residential	Other Real Property	Personal Property	
01 Adams	7.6%	-2.5%	-10.6%	-1.8%	-0.8%	1.1%	-1.7%
02 Allen	6.0%	5.4%	2.1%	6.0%	-0.8%	6.9%	2.3%
03 Bartholomew	10.2%	6.0%	-1.2%	20.6%	3.0%	-2.9%	3.0%
04 Benton	-13.8%	-15.9%	-22.6%	9.2%	-20.3%	3.9%	-10.7%
05 Blackford	29.2%	4.9%	3.7%	25.1%	4.0%	-14.7%	7.3%
06 Boone	6.8%	34.8%	10.3%	5.8%	10.8%	8.6%	10.3%
07 Brown	-5.5%	-41.2%	-27.4%	-11.4%	-8.0%	-13.3%	-15.0%
08 Carroll	-6.6%	4.5%	-16.5%	-0.6%	-7.2%	0.1%	-7.0%
09 Cass	8.5%	-5.2%	-14.7%	30.9%	-8.5%	1.6%	0.2%
10 Clark	2.0%	0.8%	-4.1%	6.7%	-2.7%	0.4%	-1.3%
11 Clay	-0.1%	-11.6%	-25.1%	-5.7%	-14.5%	0.4%	-9.4%
12 Clinton	9.5%	-6.3%	-18.2%	-2.2%	6.3%	58.0%	9.8%
13 Crawford	10.8%	-9.5%	2.1%	9.3%	2.1%	8.7%	6.7%
14 Daviess	-2.7%	-17.7%	-14.9%	3.8%	-10.4%	18.4%	-2.7%
15 Dearborn	10.8%	3.1%	-2.1%	-2.0%	3.0%	8.0%	1.5%
16 Decatur	9.0%	10.0%	3.2%	10.8%	-5.4%	59.3%	13.6%
17 DeKalb	14.5%	4.5%	-1.4%	7.2%	0.1%	6.5%	3.5%
18 Delaware	8.4%	2.6%	-8.6%	38.1%	0.1%	-4.2%	2.5%
19 Dubois	13.5%	1.8%	1.8%	9.7%	2.6%	12.1%	5.7%
20 Elkhart	-0.4%	5.0%	-1.0%	4.6%	-8.2%	3.6%	-2.5%
21 Fayette	8.3%	3.7%	-3.7%	3.8%	-1.5%	13.4%	2.8%
22 Floyd	-16.9%	-3.2%	1.8%	27.2%	-3.1%	-0.6%	3.4%
23 Fountain	-3.8%	400.7%	-15.0%	5.5%	-11.0%	-3.1%	-5.2%
24 Franklin	-0.4%	4.4%	-3.7%	40.8%	5.3%	3.5%	7.1%
25 Fulton	0.3%	-1.8%	-25.9%	3.3%	-6.2%	-0.2%	-5.8%
26 Gibson	7.0%	2.5%	-2.0%	3.3%	4.5%	8.1%	5.0%
27 Grant	8.2%	-13.5%	-10.8%	-8.1%	-3.2%	10.7%	-0.9%
28 Greene	8.1%	-10.4%	6.0%	1.4%	7.3%	12.5%	6.8%
29 Hamilton	9.1%	10.2%	3.6%	7.1%	2.1%	6.5%	4.1%
30 Hancock	1.3%	21.0%	-0.4%	-1.1%	-7.4%	-1.6%	-1.3%
31 Harrison	1.8%	-11.1%	-7.3%	35.6%	-8.8%	-2.4%	-1.1%
32 Hendricks	8.9%	-1.1%	-1.9%	10.9%	-1.5%	0.1%	-0.2%
33 Henry	2.8%	-4.8%	-10.2%	24.1%	0.9%	4.2%	1.3%
34 Howard	12.4%	0.2%	4.6%	4.6%	-1.6%	1.5%	1.9%
35 Huntington	16.0%	-6.0%	-6.5%	11.5%	2.1%	-2.7%	1.6%
36 Jackson	7.0%	-9.4%	-5.4%	6.0%	-10.4%	3.0%	-2.2%
37 Jasper	-0.1%	32.5%	-6.8%	-6.9%	-50.8%	-3.9%	-16.6%
38 Jay	9.9%	-4.7%	-13.8%	10.8%	3.8%	12.5%	6.2%
39 Jefferson	19.1%	-17.7%	-1.1%	10.6%	8.3%	12.9%	7.5%
40 Jennings	11.8%	-13.8%	0.9%	-0.6%	-8.4%	9.9%	1.9%
41 Johnson	10.9%	13.4%	3.2%	3.3%	-5.2%	2.5%	1.4%
42 Knox	9.3%	-14.3%	1.5%	-8.1%	4.1%	33.7%	9.3%
43 Kosciusko	8.1%	-3.1%	-1.0%	4.6%	-4.0%	15.0%	2.8%
44 LaGrange	9.8%	9.7%	-6.1%	6.1%	-12.8%	1.2%	-1.2%
45 Lake	16.6%	10.6%	3.5%	3.3%	1.9%	6.3%	3.8%
46 LaPorte	Not Available						
47 Lawrence	16.2%	-0.6%	5.5%	10.8%	-2.4%	10.9%	6.1%
48 Madison	7.6%	-14.1%	-2.4%	4.8%	5.5%	12.4%	3.6%
49 Marion	10.6%	13.1%	5.5%	2.4%	-1.5%	11.5%	4.0%
50 Marshall	10.1%	-10.8%	-3.1%	5.8%	-0.3%	8.3%	2.6%
51 Martin	10.6%	-5.4%	3.8%	20.1%	-6.2%	-9.4%	2.9%

* All data and charts reported in this paper exclude LaPorte County.

		2012 - 2013						
County		Agriculture	Apartments	Homesteads	Other Residential	Other Real Property	Personal Property	Total
52	Miami	8.0%	14.7%	-19.3%	-11.4%	-3.5%	4.5%	-3.1%
53	Monroe	-20.6%	5.3%	3.2%	-10.9%	13.5%	-2.6%	2.6%
54	Montgomery	12.3%	2.9%	-25.5%	11.7%	2.9%	4.4%	3.1%
55	Morgan	-5.8%	-54.0%	-14.6%	-6.1%	-13.6%	-2.9%	-11.5%
56	Newton	2.6%	-15.7%	-6.3%	13.2%	-5.2%	-4.3%	-0.5%
57	Noble	11.0%	-0.1%	-4.8%	1.9%	3.2%	1.8%	1.8%
58	Ohio	47.2%	-4.0%	-4.7%	-21.9%	-0.3%	4.6%	0.9%
59	Orange	9.7%	8.6%	8.7%	6.0%	1.3%	7.9%	5.8%
60	Owen	7.9%	14.0%	7.3%	11.8%	-4.7%	10.7%	7.2%
61	Parke	3.2%	94.2%	-13.3%	13.6%	12.1%	-6.5%	3.3%
62	Perry	6.0%	9.3%	1.3%	-10.6%	-6.1%	14.4%	0.7%
63	Pike	11.9%	-2.6%	11.1%	14.1%	-5.0%	17.9%	11.8%
64	Porter	35.5%	-7.6%	-1.8%	-0.4%	-1.2%	14.3%	1.1%
65	Posey	14.1%	-19.4%	-3.1%	6.8%	-6.6%	6.1%	2.7%
66	Pulaski	-10.0%	-13.9%	-18.6%	-7.3%	-29.5%	-9.5%	-13.4%
67	Putnam	4.5%	5.1%	-16.6%	-2.6%	-8.8%	12.8%	-3.6%
68	Randolph	6.1%	-18.7%	-7.3%	14.9%	-13.6%	7.3%	0.9%
69	Ripley	6.2%	7.3%	-10.7%	25.8%	-0.3%	-2.2%	0.6%
70	Rush	6.4%	-9.3%	-0.1%	12.9%	-4.5%	0.6%	3.1%
71	St. Joseph	14.8%	2.2%	0.4%	18.9%	-11.5%	4.2%	-1.0%
72	Scott	-1.7%	-5.3%	2.9%	1.6%	-13.0%	10.8%	-1.3%
73	Shelby	1.2%	17.2%	-8.1%	14.6%	-9.6%	1.5%	-2.6%
74	Spencer	-8.4%	5.0%	-1.4%	9.2%	11.8%	0.7%	1.3%
75	Starke	5.4%	-9.0%	-2.2%	6.1%	-10.8%	7.9%	1.2%
76	Steuben	14.0%	30.4%	-0.1%	3.8%	4.5%	5.6%	4.1%
77	Sullivan	5.6%	22.5%	2.7%	-1.0%	30.7%	15.3%	11.1%
78	Switzerland	9.1%	4.0%	5.8%	6.5%	-7.0%	3.0%	2.5%
79	Tippecanoe	0.7%	-1.9%	-6.6%	10.0%	2.8%	6.2%	1.1%
80	Tipton	11.3%	0.1%	7.0%	2.1%	1.2%	6.3%	6.6%
81	Union	1.9%	-19.6%	-10.3%	3.6%	-5.0%	46.1%	1.7%
82	Vanderburgh	29.5%	1.4%	7.7%	33.2%	-9.8%	14.1%	3.7%
83	Vermillion	2.8%	19.0%	0.9%	22.7%	-12.5%	-4.6%	-1.1%
84	Vigo	14.1%	-5.6%	-3.5%	1.8%	-23.6%	3.2%	-7.3%
85	Wabash	14.3%	-9.6%	-36.3%	3.8%	-7.8%	11.5%	-3.2%
86	Warren	-3.3%	-10.5%	-14.0%	5.9%	-17.7%	0.3%	-5.2%
87	Warrick	-2.1%	-6.1%	-4.8%	16.3%	-4.4%	17.0%	1.9%
88	Washington	3.9%	11.2%	-15.4%	22.6%	-8.1%	0.7%	-0.5%
89	Wayne	11.1%	13.6%	-5.6%	15.1%	-1.0%	-2.4%	1.0%
90	Wells	14.4%	-2.2%	-17.2%	36.2%	-0.4%	4.2%	2.3%
91	White	-0.4%	16.1%	-9.8%	-3.5%	-6.6%	10.5%	-2.3%
92	Whitley	12.2%	16.8%	2.7%	25.3%	-5.8%	14.0%	7.2%
91 Counties		6.7%	6.2%	0.6%	6.7%	-2.3%	7.2%	2.1%

* All data and charts reported in this paper exclude LaPorte County.

Appendix 3. 2013 Actual Circuit Breaker Loss Total by County

County	1%	2%	3%	Elderly Homeowner	Total	% of Levy (Including TIF)
1 Adams	315,811	805,046	28,666	15,357	1,164,881	4.0%
2 Allen	17,042,390	17,161,321	6,097,559	547,740	40,849,010	10.9%
3 Bartholomew	2,223,941	1,698,771	198,160	112,206	4,233,078	4.7%
4 Benton	6,209	103,429	0	1,976	111,614	1.0%
5 Blackford	0	989,241	598,606	16,566	1,604,413	14.0%
6 Boone	5,920,368	750,266	0	14,519	6,685,153	7.5%
7 Brown	0	0	0	553	553	0.0%
8 Carroll	178,416	395,067	98,993	4,088	676,564	4.3%
9 Cass	131,866	1,378,659	92,310	20,651	1,623,486	4.9%
10 Clark	2,157,618	5,756,762	363,676	183,107	8,461,164	7.2%
11 Clay	0	2,760	0	4,611	7,371	0.1%
12 Clinton	5,536	970,900	865,686	11,402	1,853,523	5.8%
13 Crawford	89,142	920,095	60,338	5,711	1,075,287	12.8%
14 Daviess	339,786	1,344,716	682,664	19,640	2,386,805	8.9%
15 Dearborn	414,663	550,809	0	274	965,746	2.1%
16 Decatur	76,206	364,947	0	43,281	484,435	1.8%
17 DeKalb	108,055	1,343,623	64,499	56,443	1,572,620	3.4%
18 Delaware	3,436,458	19,784,427	18,708,070	76,661	42,005,616	33.3%
19 Dubois	787,742	700,545	0	45,864	1,534,150	3.6%
20 Elkhart	7,798,839	11,554,270	16,911,783	110,002	36,374,895	16.5%
21 Fayette	375,316	1,952,684	1,740,670	63,414	4,132,084	17.8%
22 Floyd	503,935	2,487,426	13	76,149	3,067,523	4.7%
23 Fountain	22,260	233,235	0	8,906	264,401	2.0%
24 Franklin	12,162	93,120	0	10,405	115,687	0.8%
25 Fulton	0	68,780	0	4,818	73,598	0.5%
26 Gibson	331,219	1,271,482	498,398	47,056	2,148,154	4.6%
27 Grant	866	663,543	3,576,380	34,851	4,275,640	6.9%
28 Greene	301,082	1,029,061	205,187	64,042	1,599,372	7.8%
29 Hamilton	26,392,297	6,166,291	39,393	123,552	32,721,534	7.2%
30 Hancock	4,320,773	2,904,374	120,313	82,189	7,427,649	10.3%
31 Harrison	4,744	21,599	0	23,436	49,778	0.3%
32 Hendricks	12,654,771	7,714,287	1,253,480	41,096	21,663,633	10.8%
33 Henry	418,967	3,869,574	2,162,285	32,615	6,483,441	16.8%
34 Howard	90,388	6,931,771	3,211,746	63,286	10,297,191	9.8%
35 Huntington	544,390	1,529,163	2,308,346	47,704	4,429,603	13.0%
36 Jackson	7,582	748,303	17,556	96,218	869,658	2.5%
37 Jasper	0	0	0	4,461	4,461	0.0%
38 Jay	2,081	164,938	552,359	29,813	749,191	3.6%
39 Jefferson	504,222	731,538	0	74,958	1,310,718	4.6%
40 Jennings	234,660	494,347	52,514	50,797	832,318	4.2%
41 Johnson	5,644,639	6,194,370	2,366,036	154,875	14,359,921	10.2%
42 Knox	778,032	2,095,257	1,276,047	9,578	4,158,914	10.8%
43 Kosciusko	537,734	799,425	19,138	30,099	1,386,396	1.9%
44 LaGrange	9,215	225,747	0	15,440	250,402	0.9%
45 Lake	15,005,233	44,474,853	70,622,108	335,798	130,437,992	16.8%
46 LaPorte	Not Available					
47 Lawrence	578,505	1,599,320	266,402	83,487	2,527,713	6.8%

* All data and charts reported in this paper exclude LaPorte County.

County	1%	2%	3%	Elderly Homeowner	Total	% of Levy (Including TIF)
48 Madison	3,340,374	16,340,980	13,933,253	8,738	33,623,345	25.0%
49 Marion	58,656,584	61,550,327	37,939,427	533,497	158,679,836	14.0%
50 Marshall	305,476	779,223	18,722	42,247	1,145,667	2.7%
51 Martin	492	60,294	3,079	6,379	70,244	1.2%
52 Miami	256	635,231	1,076,240	9,933	1,721,661	7.0%
53 Monroe	276,551	75,343	0	195,054	546,948	0.5%
54 Montgomery	0	1,381,300	744,310	82,499	2,208,109	5.0%
55 Morgan	0	0	0	22,294	22,294	0.1%
56 Newton	37,420	261,876	12,052	20,858	332,207	2.1%
57 Noble	5,597	897,469	7,528	21,255	931,848	2.3%
58 Ohio	0	0	0	522	522	0.0%
59 Orange	13,375	45,673	0	20,971	80,019	0.6%
60 Owen	57,463	378,048	0	9,693	445,204	3.1%
61 Parke	1,204	3,103	0	13,300	17,607	0.2%
62 Perry	392,397	842,715	762,385	31,531	2,029,028	13.0%
63 Pike	34,072	265,280	71,535	21,052	391,940	2.6%
64 Porter	5,550,722	6,463,895	22,175	64,441	12,101,233	5.9%
65 Posey	285,375	517,556	119,938	11,326	934,195	2.8%
66 Pulaski	309	0	0	3,593	3,903	0.0%
67 Putnam	60	308,666	0	10,529	319,255	1.1%
68 Randolph	222,886	1,573,679	1,400,018	17,106	3,213,689	13.8%
69 Ripley	0	1,057	0	18,507	19,563	0.1%
70 Rush	60,409	1,065,316	766,970	57,078	1,949,773	11.2%
71 St. Joseph	11,057,565	28,453,343	29,062,507	88,895	68,662,311	18.9%
72 Scott	43,239	856,118	127,144	12,724	1,039,225	5.9%
73 Shelby	433,337	1,224,291	3,041	37,003	1,697,673	4.2%
74 Spencer	7,750	44,720	0	9,936	62,406	0.2%
75 Starke	27,330	362,869	0	3,119	393,317	2.2%
76 Steuben	24,402	81,421	0	15,356	121,179	0.3%
77 Sullivan	46,607	442,153	267,916	11,541	768,217	3.9%
78 Switzerland	318	0	0	15,126	15,444	0.3%
79 Tippecanoe	844,822	6,018,219	0	29,057	6,892,099	4.2%
80 Tipton	49,326	513,377	188,503	26,882	778,089	5.0%
81 Union	35,715	286,106	70,375	844	393,041	5.7%
82 Vanderburgh	5,162,465	12,539,742	6,437,560	159,791	24,299,557	11.8%
83 Vermillion	78,275	533,058	138,923	18,072	768,328	4.8%
84 Vigo	4,275,229	9,012,717	8,405,630	172,079	21,865,655	19.8%
85 Wabash	0	26,268	0	55,213	81,481	0.3%
86 Warren	3,114	0	0	1,972	5,086	0.1%
87 Warrick	250,226	471,077	12,554	7,936	741,793	1.5%
88 Washington	28,713	615,620	177,114	16,101	837,549	4.5%
89 Wayne	1,452,547	4,217,697	437,590	25,693	6,133,527	9.5%
90 Wells	0	26,674	0	19,474	46,148	0.2%
91 White	24,695	237,626	0	5,144	267,465	1.1%
92 Whitley	93,218	333,442	0	62,303	488,964	1.9%
Total 91 Counties	203,488,038	320,783,715	237,265,869	4,916,361	766,453,983	10.8%

* All data and charts reported in this paper exclude LaPorte County.

Appendix 4. 2009 – 2013 Property Tax Levy Totals by County

County	2009 Levy	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2009- 2010 Change	2010- 2011 Change	2011- 2012 Change	2012- 2013 Change
01 Adams	27,589,611	28,854,887	29,330,518	29,511,588	29,153,707	4.6%	1.6%	0.6%	-1.2%
02 Allen	330,401,193	341,617,406	345,711,310	346,798,301	361,311,614	3.4%	1.2%	0.3%	4.2%
03 Bartholomew	74,712,408	81,520,841	83,096,434	85,064,471	83,889,342	9.1%	1.9%	2.4%	-1.4%
04 Benton	10,738,546	10,967,751	10,920,846	11,527,798	10,976,135	2.1%	-0.4%	5.6%	-4.8%
05 Blackford	10,461,692	10,578,876	10,489,726	9,967,487	11,171,902	1.1%	-0.8%	-5.0%	12.1%
06 Boone	64,899,215	68,490,068	68,744,707	74,537,797	81,619,004	5.5%	0.4%	8.4%	9.5%
07 Brown	11,955,145	10,406,768	13,232,766	11,540,069	10,768,499	-13.0%	27.2%	-12.8%	-6.7%
08 Carroll	14,662,220	16,805,119	15,818,123	15,911,511	15,079,423	14.6%	-5.9%	0.6%	-5.2%
09 Cass	33,218,547	34,326,121	33,503,466	32,109,561	31,858,128	3.3%	-2.4%	-4.2%	-0.8%
10 Clark	75,997,137	84,046,245	90,725,738	98,203,916	96,355,984	10.6%	7.9%	8.2%	-1.9%
11 Clay	14,310,246	14,416,800	14,708,005	14,939,944	14,335,463	0.7%	2.0%	1.6%	-4.0%
12 Clinton	27,590,913	28,500,062	30,270,282	30,293,549	32,100,156	3.3%	6.2%	0.1%	6.0%
13 Crawford	7,546,871	7,820,807	8,218,929	7,630,381	8,195,757	3.6%	5.1%	-7.2%	7.4%
14 Daviess	24,067,079	24,624,439	25,692,712	25,109,818	24,696,490	2.3%	4.3%	-2.3%	-1.6%
15 Dearborn	45,058,695	45,457,349	42,932,096	44,271,856	44,825,726	0.9%	-5.6%	3.1%	1.3%
16 Decatur	15,719,243	20,226,906	20,512,343	20,968,259	21,280,642	28.7%	1.4%	2.2%	1.5%
17 DeKalb	35,776,593	37,384,548	39,969,400	41,568,066	43,249,953	4.5%	6.9%	4.0%	4.0%
18 Delaware	104,644,926	107,160,946	106,989,155	105,630,559	115,984,401	2.4%	-0.2%	-1.3%	9.8%
19 Dubois	37,840,362	39,052,617	41,562,984	39,045,259	41,707,289	3.2%	6.4%	-6.1%	6.8%
20 Elkhart	197,890,643	204,496,326	203,126,349	205,627,713	207,324,361	3.3%	-0.7%	1.2%	0.8%
21 Fayette	20,438,374	21,618,092	21,978,006	22,184,895	23,218,084	5.8%	1.7%	0.9%	4.7%
22 Floyd	51,562,359	54,964,110	59,231,097	58,638,179	60,246,661	6.6%	7.8%	-1.0%	2.7%
23 Fountain	11,480,746	12,319,649	12,000,786	12,981,869	12,433,530	7.3%	-2.6%	8.2%	-4.2%
24 Franklin	12,128,545	12,739,280	13,201,594	13,682,859	14,375,116	5.0%	3.6%	3.6%	5.1%
25 Fulton	15,135,589	15,603,983	16,266,471	16,262,378	15,676,935	3.1%	4.2%	0.0%	-3.6%
26 Gibson	33,066,086	35,994,043	34,913,793	36,584,776	38,490,568	8.9%	-3.0%	4.8%	5.2%
27 Grant	53,256,451	53,717,950	53,817,619	51,218,532	54,292,938	0.9%	0.2%	-4.8%	6.0%
28 Greene	16,563,706	18,448,702	19,406,979	18,967,924	20,095,882	11.4%	5.2%	-2.3%	5.9%
29 Hamilton	334,073,937	337,478,685	376,058,285	385,653,234	401,078,163	1.0%	11.4%	2.6%	4.0%
30 Hancock	63,034,382	64,124,574	66,993,140	78,035,735	69,231,899	1.7%	4.5%	16.5%	-11.3%
31 Harrison	18,993,186	22,058,721	18,988,326	19,892,431	19,492,567	16.1%	-13.9%	4.8%	-2.0%
32 Hendricks	154,771,645	165,061,810	176,571,106	179,981,956	180,420,863	6.6%	7.0%	1.9%	0.2%
33 Henry	35,459,270	36,475,836	36,893,294	35,776,886	37,356,183	2.9%	1.1%	-3.0%	4.4%
34 Howard	93,254,197	95,329,814	94,915,602	95,608,640	104,640,459	2.2%	-0.4%	0.7%	9.4%
35 Huntington	31,132,689	30,566,864	31,534,661	31,178,907	31,433,327	-1.8%	3.2%	-1.1%	0.8%
36 Jackson	30,591,726	32,356,017	33,939,267	34,240,777	33,986,556	5.8%	4.9%	0.9%	-0.7%
37 Jasper	24,527,032	24,244,333	24,224,545	25,492,145	26,427,098	-1.2%	-0.1%	5.2%	3.7%
38 Jay	17,643,913	18,386,564	18,900,321	19,171,281	20,230,414	4.2%	2.8%	1.4%	5.5%
39 Jefferson	24,413,782	25,368,825	26,446,033	24,926,208	27,270,017	3.9%	4.2%	-5.7%	9.4%
40 Jennings	16,287,337	17,339,271	17,101,330	17,401,336	17,839,819	6.5%	-1.4%	1.8%	2.5%
41 Johnson	122,618,876	127,343,565	127,648,131	128,188,253	130,414,260	3.9%	0.2%	0.4%	1.7%
42 Knox	30,415,060	31,603,747	34,891,611	33,503,606	36,007,026	3.9%	10.4%	-4.0%	7.5%
43 Kosciusko	68,504,134	68,019,063	69,985,658	66,641,059	69,361,909	-0.7%	2.9%	-4.8%	4.1%
44 LaGrange	23,103,330	23,138,574	23,468,727	24,437,800	25,053,139	0.2%	1.4%	4.1%	2.5%
45 Lake	695,103,755	691,154,324	681,309,511	697,391,613	710,250,281	-0.6%	-1.4%	2.4%	1.8%
46 LaPorte	112,439,081	116,403,032	120,508,692	116,782,572	Not Available	3.5%	3.5%	-3.1%	N/A
47 Lawrence	33,583,406	34,869,652	34,403,802	33,617,101	35,724,291	3.8%	-1.3%	-2.3%	6.3%

* All data and charts reported in this paper exclude LaPorte County.

County	2009 Levy	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2009- 2010 Change	2010- 2011 Change	2011- 2012 Change	2012- 2013 Change
48 Madison	112,635,830	114,850,975	116,858,597	117,170,485	122,292,726	2.0%	1.7%	0.3%	4.4%
49 Marion	931,744,879	909,563,378	950,753,597	938,036,596	1,015,581,787	-2.4%	4.5%	-1.3%	8.3%
50 Marshall	37,658,040	37,604,705	37,992,162	39,292,085	40,218,033	-0.1%	1.0%	3.4%	2.4%
51 Martin	5,529,124	5,751,249	5,984,064	5,681,572	5,939,296	4.0%	4.0%	-5.1%	4.5%
52 Miami	22,243,438	23,584,392	22,402,144	23,098,864	23,921,207	6.0%	-5.0%	3.1%	3.6%
53 Monroe	88,998,327	96,705,044	105,152,172	107,089,336	110,114,314	8.7%	8.7%	1.8%	2.8%
54 Montgomery	35,445,236	39,461,256	41,778,646	41,072,426	42,196,368	11.3%	5.9%	-1.7%	2.7%
55 Morgan	42,812,773	41,351,639	39,735,490	39,358,199	39,156,844	-3.4%	-3.9%	-0.9%	-0.5%
56 Newton	12,995,535	15,150,257	15,357,524	15,845,206	15,992,356	16.6%	1.4%	3.2%	0.9%
57 Noble	37,212,567	35,232,896	37,604,121	36,936,708	37,901,834	-5.3%	6.7%	-1.8%	2.6%
58 Ohio	2,584,629	2,116,753	2,561,152	2,631,225	2,666,777	-18.1%	21.0%	2.7%	1.4%
59 Orange	9,902,610	10,809,164	10,703,591	11,357,246	11,803,691	9.2%	-1.0%	6.1%	3.9%
60 Owen	12,744,957	13,125,291	13,470,713	13,584,691	14,407,174	3.0%	2.6%	0.8%	6.1%
61 Parke	10,155,226	10,704,050	10,257,445	9,959,698	10,139,327	5.4%	-4.2%	-2.9%	1.8%
62 Perry	11,765,993	12,843,845	12,710,222	12,968,715	13,857,790	9.2%	-1.0%	2.0%	6.9%
63 Pike	13,202,009	13,375,669	14,210,836	13,410,887	15,059,811	1.3%	6.2%	-5.6%	12.3%
64 Porter	168,181,190	171,607,333	175,030,138	175,006,365	185,765,119	2.0%	2.0%	0.0%	6.1%
65 Posey	29,321,878	29,551,009	29,636,027	29,944,956	31,611,349	0.8%	0.3%	1.0%	5.6%
66 Pulaski	10,190,928	10,134,304	10,186,574	10,815,913	10,854,612	-0.6%	0.5%	6.2%	0.4%
67 Putnam	22,867,616	26,075,712	26,928,648	25,568,594	25,512,338	14.0%	3.3%	-5.1%	-0.2%
68 Randolph	19,788,083	20,994,891	20,931,739	22,140,301	22,221,926	6.1%	-0.3%	5.8%	0.4%
69 Ripley	17,045,688	17,585,519	18,222,037	18,217,711	18,426,502	3.2%	3.6%	0.0%	1.1%
70 Rush	15,245,852	15,741,873	15,268,739	16,305,937	16,935,876	3.3%	-3.0%	6.8%	3.9%
71 St. Joseph	263,273,465	276,071,903	275,273,929	280,263,404	290,447,916	4.9%	-0.3%	1.8%	3.6%
72 Scott	14,916,528	15,070,313	15,326,010	15,557,517	15,529,797	1.0%	1.7%	1.5%	-0.2%
73 Shelby	36,149,027	38,740,330	37,368,708	38,100,333	36,511,295	7.2%	-3.5%	2.0%	-4.2%
74 Spencer	19,332,841	19,655,642	20,634,398	20,821,883	21,267,356	1.7%	5.0%	0.9%	2.1%
75 Starke	14,908,408	17,213,889	17,192,870	16,816,158	17,558,878	15.5%	-0.1%	-2.2%	4.4%
76 Steuben	33,190,656	32,689,385	32,902,416	34,191,281	35,697,472	-1.5%	0.7%	3.9%	4.4%
77 Sullivan	17,292,955	18,087,999	18,635,762	18,095,913	19,523,411	4.6%	3.0%	-2.9%	7.9%
78 Switzerland	5,434,736	5,498,258	5,557,518	5,709,153	5,812,693	1.2%	1.1%	2.7%	1.8%
79 Tippecanoe	132,242,648	133,511,829	137,964,105	140,184,818	143,526,559	1.0%	3.3%	1.6%	2.4%
80 Tipton	13,912,529	14,367,815	14,574,588	14,515,812	15,092,914	3.3%	1.4%	-0.4%	4.0%
81 Union	6,827,796	6,691,291	6,787,538	6,754,814	6,856,176	-2.0%	1.4%	-0.5%	1.5%
82 Vanderburgh	152,738,507	156,754,973	163,188,460	170,745,704	185,299,812	2.6%	4.1%	4.6%	8.5%
83 Vermillion	15,087,193	15,173,321	15,249,286	15,634,937	15,875,807	0.6%	0.5%	2.5%	1.5%
84 Vigo	98,329,769	99,042,059	99,473,011	103,016,910	103,596,468	0.7%	0.4%	3.6%	0.6%
85 Wabash	22,534,547	22,575,193	22,189,740	21,879,936	24,074,145	0.2%	-1.7%	-1.4%	10.0%
86 Warren	7,606,423	7,564,504	7,606,546	7,778,019	7,610,748	-0.6%	0.6%	2.3%	-2.2%
87 Warrick	44,422,738	45,433,418	45,535,096	47,111,915	47,397,677	2.3%	0.2%	3.5%	0.6%
88 Washington	17,686,658	17,793,579	18,768,190	18,100,482	18,529,048	0.6%	5.5%	-3.6%	2.4%
89 Wayne	58,480,756	61,283,040	60,285,065	61,591,025	61,514,674	4.8%	-1.6%	2.2%	-0.1%
90 Wells	17,795,686	18,225,963	18,659,688	18,689,043	19,776,547	2.4%	2.4%	0.2%	5.8%
91 White	23,299,158	23,600,765	24,319,673	23,302,162	23,155,097	1.3%	3.0%	-4.2%	-0.6%
92 Whitley	21,153,126	21,638,415	22,671,984	22,352,839	23,589,994	2.3%	4.8%	-1.4%	5.5%
Total 92 Counties	6,015,552,437	6,144,089,050	6,295,055,235	6,355,408,629		2.1%	2.5%	1.0%	
Total 91 Counties	5,903,113,356	6,027,686,018	6,174,546,543	6,238,626,057	6,471,753,502	2.1%	2.4%	1.0%	3.7%

* All data and charts reported in this paper exclude LaPorte County.